UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

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PATOCA	JL 9	POTERTA		SALL DO	THEOLO

CASE NO. 99-3399

Debtor.

Chapter 11

ORDER GRANTING FINAL FEE APPLICATION OF

TATUM CFO PARTNERS, LLP

FOR ALLOWANCE OF

COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
SEPTEMBER 21, 1999 THROUGH DECEMBER 26, 2000

Tatum CFO Partners, LLP ("TATUM"), as financial managers to the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"), having filed an Final application for allowance of compensation and reimbursement of expenses for September 21, 1999 through December 26, 2000 (the "Application"); and the Court having thoroughly reviewed the Application; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334; (b) notice of the Application, and any hearing on the Application, was adequate under the circumstances; and (c) all persons with standing have been afforded the opportunity to be heard on the Application;

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

The Application is GRANTED.

The Debtors shall distribute the sum of \$1,408,732.33 as compensation and \$105,793.08 as reimbursement of expenses, for a total of \$1,514,525.46 TATUM for services rendered and disbursements incurred by TATUM for the period September 21, 1999 through December 26, 2000.

Dated: 3/20/01

UNITED STATES BANKRUPTCY JUDGE

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